

Texas Commission on Environmental Quality

Use Determination for Pollution Control Property Application

A person seeking a use determination must complete this application form. For assistance in completing the application form please refer to the *Instructions for Use Determination for Pollution Control Property Application Form TCEQ-00611*, as well as the rules governing the Tax Relief Program in Title 30 Texas Administrative Code Chapter 17 (30 TAC 17). Information relating to completing this application form is also available in the TCEQ regulatory guidance document, *Property-Tax Exemptions for Pollution Control Property, RG-461*. For additional assistance, please call the Tax Relief Program at 512-239-4900.

You must supply information for each field of this application form unless otherwise noted.

Section 1. Property/Equipment Owner Information

1. Company Name of Owner:
2. Mailing Address:
3. City, State, Zip:
4. Customer Number (CN):
5. Regulated Entity Number (RN):
6. Is this property/equipment owned by the CN listed in Question 4? Yes ☐ No ☐

If the answer is 'No,' please explain:

7. Is this property/equipment subject to any lease or lease-to-own agreement? Yes ☐ No ☐

If the answer is 'Yes,' please explain:

8. Is this property/equipment operated by the RN listed in Question 5? Yes ☐ No ☐

If the answer is 'No,' please explain:

Section 2. Physical Location of Property/Equipment

1. Name of Facility or Unit where the property/equipment is physically located:
2. Type of Mfg. Process or Service:
3. Street Address:
4. City, State, Zip:
5. County:
6. Appraisal District Account Number(s):

Section 3. Name of Property/Equipment Operator (If different from Owner)

1. Company Name:
2. Mailing Address:
3. City, State, Zip:
4. Customer Number (CN):
5. Regulated Entity Number (RN):

Section 4. Contact Name

1. Company Name:
2. First Name of Contact:
3. Last Name of Contact:
4. Salutation: Mr. ☐ Mrs. ☐ Ms. ☐ Dr. ☐ Other:
5. Title:
6. Mailing Address:
7. City, State, Zip:
8. Phone Number/Fax Number:
9. Email Address:
10. Tracking Number (optional):

Section 5. General Information

1. What is the type of ownership of this facility?
Corporation ☐ Limited Partner ☐ Other:
Sole Proprietor ☐ Limited Liability Corporation ☐
Partnership ☐ Utility ☐
2. Size of Company: Number of Employees
1 to 99 ☐ 500 to 999 ☐ 2,000 to 4,999 ☐
100 to 499 ☐ 1,000 to 1,999 ☐ 5,000 or more ☐
3. Business Description: (Briefly describe the type of business or activity at the facility)
4. Provide the North American Industry Classification System (NAICS) six-digit code for this facility.

Section 6. Property/Equipment Description, Applicable Rule, and Environmental Benefit

For each piece, or each category, of pollution control property/equipment for which a use determination is being sought, answer the following questions.

Attach additional response sheets to the application for each piece of integrated pollution control property/equipment if a use determination is being sought for more than one (1) piece.

General Information

1. Name the property/equipment:
2. Is the property/equipment used 100% as pollution control equipment? Yes ☐ No ☐
If the answer is 'Yes,' explain how it was determined that the equipment is used 100% for pollution control:
3. Does the property/equipment generate a Marketable Product? Yes ☐ No ☐
If the answer is 'Yes,' describe the marketable product:
4. What is the appropriate Tier I Table or Expedited Review List number?
5. Is the property/equipment integrated pollution control equipment? Yes ☐ No ☐
If the answer is 'No,' separate applications must be filed for each piece of property/equipment.
6. List applicable permit number(s) for the property/equipment:

Incremental Cost Difference

7. Is the Tier I Table percentage based on the incremental cost difference? Yes ☐ No ☐
If the answer is 'Yes,' answer the following questions:
8. What is the cost of the new piece of property/equipment?
9. What is the cost of the comparable property/equipment?
10. How was the value of the comparable property/equipment calculated?

Property/Equipment Description

11. Describe the property/equipment. (What is it? Where is it? How is it used?)

Applicable Rule

12. What adopted environmental rule or regulation is being met by the construction or installation of the property/equipment? The citation must be to the subsection level.

Environmental Benefit

13. What is the anticipated environmental benefit related to the construction or installation of the property/equipment?

Section 7. Process Flow Diagram (Optional)

Attach documentation to the application showing a Process Flow Diagram for the property/equipment.

Section 8. Partial-Use Percentage Calculation

This section must be completed for all Tier III applications. Attach documentation to the application showing the calculations used to determine the partial-use percentage for the property/equipment.

Section 9. Property Categories and Costs

List each piece of property/equipment of integrated pollution control property/equipment for which a use determination is being sought.

Property/Equipment Name	Tier 1 Table No. or Expedited Review List No.	Use Percent	Estimated Dollar Value
Land:			
Property:			
Property:			
Property:			
Property:			
Property:			
Total:			

Attach additional response sheets to the application if more than five (5) pieces of property/equipment need to be listed.

NOTE: Separate applications must be filed for each piece of nonintegrated pollution control property/equipment.

Section 10. Type of Application and Fee

1. Type of Application being filed: *Select only one.*

Tier I – Fee: \$150 ☐

Tier II – Fee: \$1,000 ☐

Tier III – Fee: \$2,500 ☐

2. Fee Payment Type:

Check ☐

Money Order ☐

Electronic Payment ☐

3. Payment Receipt Number:

4. Payment Amount:

5. Payer Name on Payment:

6. Total Amount of Payment:

NOTE: Enclose a check, money order to the TCEQ, or a copy of the ePay receipt along with the application to cover the required fee.

In accordance with the TCEQ's Delinquent Fee Protocol, the Tax Relief Program will not consider applications administratively complete until all delinquent fees the company owes to the TCEQ are paid.

Information regarding the TCEQ's Delinquent Fee Protocol is available at:

<http://www.tceq.state.tx.us/agency/delin/index.html>.

Section 11. Certification Statement

Must be signed by owner or designated representative.

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I further certify that the property/equipment listed in this application is eligible for a tax exemption under Texas Tax Code, §11.31 given that:

- the property/equipment is not solely used, constructed, acquired, or installed to manufacture or produce a good or provide a service, including a good or service that prevents, monitors, controls, or reduces air, water or land pollution,
- the environmental benefit associated with the property/equipment is not wholly derived from the use or characteristics of the goods or services produced by the property/equipment,
- the property/equipment is wholly or partly used, constructed, acquired, or installed to meet or exceed law, rule, regulation adopted by an environmental protection agency of the United States, Texas, or a political subdivision of Texas for the prevention, monitoring, control, or reduction of air, water, or land pollution,
- the property/equipment is not used for residential purposes, or for recreational, park, or scenic uses as defined by Texas Tax Code, §23.81,
- the property/equipment is not a motor vehicle, except for a dedicated service motor vehicle used solely for pollution control, and
- the property/equipment was not acquired, constructed, or installed before January 1, 1994.

I am aware there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Printed Name:

Date:

Signature: _____

Title:

Company Name:

Under Texas Penal Code 37.10, if you make a false statement on this application, you could receive a jail term of up to one year and a fine up to \$2,000, or a prison term of two to 10 years and a fine of up to \$5,000.

Application Submission

Send the completed application and the appropriate fee, along with a complete copy of the completed application for the appraisal district, to:

U.S. Mail

Cashiers Office, MC 214
Tax Relief Program
TCEQ
PO Box 13088
Austin TX 78711-3088

Physical Address

Cashier's Office, MC 214
Building A
TCEQ
12100 Park 35 Circle
Austin TX 78753